



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Jacksonville City**

Unit Code: **069/025/30** County: **Morgan**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,102,176**

Equalized Assessed Valuation: **\$235,584,018**

Population: **19,214**

Employees:

Full Time: **183**

Part Time: **72**

Salaries Paid: **\$8,919,063**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16,401,024</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$854</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$16,518,799</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$14,911,230</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$860</b>	\$789	\$625
Per Capita Expenditures:	<b>\$776</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,607,569</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>114.53%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$17,078,539</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$889</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,547,064</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$16,668,982</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,116,696</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$162</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$30,774,731</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,602</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$7,145,027</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$6,535,053</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$372</b>	\$472	\$341
Per Capita Expenditures:	<b>\$340</b>	\$434	\$308
Operating Income (loss):	<b>\$609,974</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>480.99%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$31,432,922</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,636</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Jeffersonville Village**

Unit Code: **096/025/32** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$528,200**

Equalized Assessed Valuation: **\$957,867**

Population: **367**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$67,258**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$43.094</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$117</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$78.809</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$75.570</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$215</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$206</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$3.239</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>61.31%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$46.333</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$126</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32.750</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$17.432</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$125.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$341</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,041,462</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,838</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$212,835</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$231,844</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$580</b>	\$656	\$233
Per Capita Expenditures:	<b>\$632</b>	\$653	\$252
Operating Income (loss):	<b>-\$19,009</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>441.01%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,022,453</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,786</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Jeisyville Village**

Unit Code: **011/025/32** County: **Christian**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$83,300**

Equalized Assessed Valuation: **\$532,529**

Population: **107**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$8,525**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$101.957</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$953</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$19.141</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$17.424</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$179</b>	\$648	\$296
Per Capita Expenditures:	<b>\$163</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1.717</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>600.52%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$104.634</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$978</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25.922</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$72.325</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$100.828	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$942	\$2,375	\$942
Revenue Collected During FY 13:	\$29.692	\$245,949	\$87,485
Expenditures During FY 13:	\$29.021	\$230,578	\$92,361
Per Capita Revenue:	\$277	\$656	\$233
Per Capita Expenditures:	\$271	\$653	\$252
Operating Income (loss):	\$671	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	344.33%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$99.929	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$934	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Jerome Village**

Unit Code: **083/060/32** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$2,031,075**

Equalized Assessed Valuation: **\$27,759,386**

Population: **1,656**

Employees:

Full Time: **10**

Part Time: **11**

Salaries Paid: **\$537,857**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$154.282</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$93</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$985.735</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,042.897</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$595</b>	\$789	\$625
Per Capita Expenditures:	<b>\$630</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$57.162</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>9.31%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$97.120</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$59</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$201.542</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$104.422</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$34.411</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$21</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$473.836</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$286</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$453.250</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$499.755</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$274</b>	\$472	\$341
Per Capita Expenditures:	<b>\$302</b>	\$434	\$308
Operating Income (loss):	<b>-\$46.505</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>85.51%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$427.331</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$258</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Jerseyville City**

Unit Code: **042/030/30** County: **Jersey**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,317,652**

Equalized Assessed Valuation: **\$122,753,011**

Population: **8,465**

Employees:

Full Time: **65**

Part Time: **26**

Salaries Paid: **\$3,421,347**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,881,202</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$695</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,916,526</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,490,375</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$699</b>	\$789	\$625
Per Capita Expenditures:	<b>\$767</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$573,849</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>81.77%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,307,353</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$627</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,377,962</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,929,391</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$21.125.392</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.496</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>15.07%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$7.261.176</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$858</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3.598.783</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3.128.372</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$425</b>	\$472	\$341
Per Capita Expenditures:	<b>\$370</b>	\$434	\$308
Operating Income (loss):	<b>\$470.411</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>247.14%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$7.731.587</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$913</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Jewett Village**

Unit Code: **018/015/32** County: **Cumberland**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$127,000**

Equalized Assessed Valuation: **\$1,171,203**

Population: **223**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$13,320**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$47,706</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$214</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$53,021</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$33,298</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$238</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$19,723</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>202.50%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$67,429</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$302</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,921</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$10,851</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$30.737</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$138</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$532.590</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.388</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$40.206</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$45.577</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$180</b>	\$656	\$233
Per Capita Expenditures:	<b>\$204</b>	\$653	\$252
Operating Income (loss):	<b>-\$5.371</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1156.77%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$527.219</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.364</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Johnsburg Village**

Unit Code: **063/105/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,135,498**

Equalized Assessed Valuation: **\$222,439,679**

Population: **6,734**

Employees:

Full Time: **20**

Part Time: **5**

Salaries Paid: **\$1,231,728**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,080,160</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$457</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,035,160</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,834,843</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$599</b>	\$789	\$625
Per Capita Expenditures:	<b>\$421</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,200,317</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>150.23%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,258,857</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$632</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$840,975</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$3,417,882</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.068.543</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$604</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.56%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.895.502</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$727</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.121.433</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$734.785</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$167</b>	\$472	\$341
Per Capita Expenditures:	<b>\$109</b>	\$434	\$308
Operating Income (loss):	<b>\$386.648</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>725.67%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$5.332.150</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$792</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: **096/030/32** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,350**

Equalized Assessed Valuation: **\$253,655**

Population: **69**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,450**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$69.692</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$1.010</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$14.134</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$11.386</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$165</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$2.748</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>636.22%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$72.440</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$1.050</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$72.440</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Johnston City City**

Unit Code: **100/060/30** County: **Williamson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,075,000**

Equalized Assessed Valuation: **\$18,042,879**

Population: **3,531**

Employees:

Full Time: **17**

Part Time: **25**

Salaries Paid: **\$706,739**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$727.947</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$206</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2.436.943</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1.654.072</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$690</b>	\$789	\$625
Per Capita Expenditures:	<b>\$468</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$782.871</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>91.34%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1.510.818</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$428</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$643.237</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$867.580</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$329.246</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$93</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6.070.449</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.719</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.592.058</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.235.752</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$451</b>	\$472	\$341
Per Capita Expenditures:	<b>\$350</b>	\$434	\$308
Operating Income (loss):	<b>\$356.306</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>520.07%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$6.426.755</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.820</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

### Local Government Profile

Unit Name: **Joliet City**

Unit Code: **099/055/30** County: **Will**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$312,897,736**

Equalized Assessed Valuation: **\$2,543,920,043**

Population: **147,806**

Employees:

Full Time:	<b>756</b>
Part Time:	<b>75</b>
Salaries Paid:	<b>\$84,742,476</b>

### Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$56.653.643</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$383</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$181.362.866</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$171.437.919</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.227</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1.160</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$9.924.947</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>37.66%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$64.566.787</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$437</b>	\$511	\$437

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21.276.963</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>-\$65.588.191</b>	\$3,838,488	\$8,425,127



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$61.420.320</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$416</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>0.30%</b>	14.27%	3.52%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$261.622.948</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.770</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$46.641.974</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$44.539.062</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$316</b>	\$386	\$287
Per Capita Expenditures:	<b>\$301</b>	\$377	\$289
Operating Income (loss):	<b>\$2.102.912</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>592.12%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$263.725.860</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$1.784</b>	\$1,359	\$1,125



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Jonesboro City**

Unit Code: **091/030/30** County: **Union**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,724,745**

Equalized Assessed Valuation: **\$14,690,579**

Population: **1,821**

Employees:

Full Time: **10**

Part Time: **30**

Salaries Paid: **\$451,346**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$907.404</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$498</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$703.472</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$616.426</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$386</b>	\$789	\$625
Per Capita Expenditures:	<b>\$339</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$87.046</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>161.33%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$994.450</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$546</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$219.528</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$884.792</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,352,825	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,292	\$1,565	\$1,188
Revenue Collected During FY 13:	\$662,098	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$502,308	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$364	\$472	\$341
Per Capita Expenditures:	\$276	\$434	\$308
Operating Income (loss):	\$159,790	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	500.21%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,512,615	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,380	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Joppa Village**

Unit Code: **061/015/32** County: **Massac**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$223,500**

Equalized Assessed Valuation: **\$708,469**

Population: **357**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$244.779</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$686</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$122.220</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$114.914</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$342</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$322</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$7.306</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>220.31%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$253.162</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$709</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$135.820</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$117.342</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$312,505	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$875	\$2,375	\$942
Revenue Collected During FY 13:	\$74,500	\$245,949	\$87,485
Expenditures During FY 13:	\$52,974	\$230,578	\$92,361
Per Capita Revenue:	\$209	\$656	\$233
Per Capita Expenditures:	\$148	\$653	\$252
Operating Income (loss):	\$21,526	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	628.52%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$332,954	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$933	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Joy Village**

Unit Code: **066/015/32** County: **Mercer**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$598,214**

Equalized Assessed Valuation: **\$2,884,933**

Population: **421**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$57,768**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$112.113</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$163.882</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$138.597</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$389</b>	\$648	\$296
Per Capita Expenditures:	<b>\$329</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$25.285</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>99.13%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$137.398</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$326</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32.567</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$104.831</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$120.312</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$286</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$618.724</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.470</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$392.590</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$190.748</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$933</b>	\$656	\$233
Per Capita Expenditures:	<b>\$453</b>	\$653	\$252
Operating Income (loss):	<b>\$201.842</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>430.18%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$820.566</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.949</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Junction Village**

Unit Code: **030/015/32** County: **Gallatin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$62,000**

Equalized Assessed Valuation: **\$190,906**

Population: **129**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$1,880**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$153.838</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$1.193</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$22.228</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$11.656</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$172</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$10.572</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>1357.61%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$158.243</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$1.227</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$24.703</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$117.412</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Justice Village**

Unit Code: **016/285/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,748,618**

Equalized Assessed Valuation: **\$164,973,640**

Population: **12,926**

Employees:

Full Time:	<b>45</b>
Part Time:	<b>38</b>
Salaries Paid:	<b>\$3,116,220</b>

### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,916,476</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,479,159</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,386,086</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$656</b>	\$789	\$625
Per Capita Expenditures:	<b>\$571</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,093,073</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>46.13%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,407,377</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$264</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,109,079</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$12,594,190</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$13.664.173</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.057</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.441.589</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$112</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$750.896</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$508.927</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$58</b>	\$472	\$341
Per Capita Expenditures:	<b>\$39</b>	\$434	\$308
Operating Income (loss):	<b>\$241.969</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>330.81%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1.683.558</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$130</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kampsville Village**

Unit Code: **007/030/32** County: **Calhoun**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$206,410**

Equalized Assessed Valuation: **\$2,707,245**

Population: **350**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$11,439**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$109,726</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$314</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$102,127</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$81,402</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$292</b>	\$648	\$296
Per Capita Expenditures:	<b>\$233</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20,725</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>161.10%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$131,141</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$375</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,721</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$34,420</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$330.867	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$945	\$2,375	\$942
Revenue Collected During FY 13:	\$85.734	\$245,949	\$87,485
Expenditures During FY 13:	\$91.745	\$230,578	\$92,361
Per Capita Revenue:	\$245	\$656	\$233
Per Capita Expenditures:	\$262	\$653	\$252
Operating Income (loss):	-\$6.011	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	355.61%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$326.256	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$932	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**MUNICIPALITIES:** Population Between 1000 and 25,000

### **Local Government Profile**

Unit Name: **Kane Village**

Unit Code: **031/030/32** County: **Greene**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$355,500**

Equalized Assessed Valuation: **\$1,534,983**

Population: **1,500**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$31,024**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$132.505</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$84.834</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$73.755</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$57</b>	\$789	\$625
Per Capita Expenditures:	<b>\$49</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$11.079</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>194.68%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$143.584</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$96</b>	\$608	\$442

#### **Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$26.676</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$116.908</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$600.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$400</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>39.09%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$665.743</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$444</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$111.419</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$115.751</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$74</b>	\$472	\$341
Per Capita Expenditures:	<b>\$77</b>	\$434	\$308
Operating Income (loss):	<b>-\$4.332</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>571.41%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$661.411</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$441</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kaneville Village**

Unit Code: **045/110/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$250,543**

Equalized Assessed Valuation: **\$9,740,091**

Population: **484**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$5,520**

### Blended Component Units

Number Submitted = 2

Motor Fuel Tax

Road & Bridge Fund

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$152.995</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$316</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$108.584</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$73.631</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$34.953</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>255.90%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$188.424</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$389</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kangley Village**

Unit Code: **050/030/32** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,000**

Equalized Assessed Valuation: **\$48,365**

Population: **251**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$4,011**

### Blended Component Units

Number Submitted = 1

Kangley Village

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$167.220</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$666</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$53.866</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$64.687</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$215</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$258</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>-\$10.821</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>241.78%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$156.399</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$623</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$67.002</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$89.398</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

### Local Government Profile

Unit Name: **Kankakee City**

Unit Code: **046/060/30** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,158,598**

Equalized Assessed Valuation: **\$252,402,916**

Population: **27,537**

Employees:

Full Time: **319**

Part Time: **38**

Salaries Paid: **\$16,201,183**

### Blended Component Units

Number Submitted = 2

Community Development Agency

Environmental Services Utility

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4.596.544</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$167</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$41.265.468</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$37.937.772</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.499</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1.378</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3.327.696</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>15.95%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$6.052.708</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$220</b>	\$511	\$437

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6.269.132</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>-\$44.221.392</b>	\$3,838,488	\$8,425,127



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$99.867.118</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$3.627</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>24.41%</b>	14.27%	3.52%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$25.045.326</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$910</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$12.610.524</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$14.495.136</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$458</b>	\$386	\$287
Per Capita Expenditures:	<b>\$526</b>	\$377	\$289
Operating Income (loss):	<b>-\$1.884.612</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>156.59%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$22.698.013</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$824</b>	\$1,359	\$1,125





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kansas Village**

Unit Code: **023/025/32** County: **Edgar**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$810,950**

Equalized Assessed Valuation: **\$4,150,518**

Population: **842**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$144,352**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$482,594</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$573</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$199,915</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$199,180</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$237</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$237</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$735</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>221.74%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$441,665</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$525</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$61,170</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$380,495</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$752,544	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$894	\$2,375	\$942
Revenue Collected During FY 13:	\$144,882	\$245,949	\$87,485
Expenditures During FY 13:	\$132,902	\$230,578	\$92,361
Per Capita Revenue:	\$172	\$656	\$233
Per Capita Expenditures:	\$158	\$653	\$252
Operating Income (loss):	\$11,980	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	575.25%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$764,524	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$908	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kappa Village**

Unit Code: **102/040/32** County: **Woodford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,301**

Equalized Assessed Valuation: **\$3,936,889**

Population: **227**

Employees:

Full Time: **9**

Part Time: **2**

Salaries Paid: **\$11,119**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$101.876</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$75.984</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$83.704</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$335</b>	\$648	\$296
Per Capita Expenditures:	<b>\$369</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$7.720</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>112.49%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$94.156</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$415</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$5.456</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$88.610</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Karnak Village**

Unit Code: **077/010/32** County: **Pulaski**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,100**

Equalized Assessed Valuation: **\$1,285,361**

Population: **499**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$102,550**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$37.311</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$156.435</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$160.695</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$313</b>	\$648	\$296
Per Capita Expenditures:	<b>\$322</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$4.260</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>34.60%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$55.595</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$111</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$46.067</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$9.528</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$266.361</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$534</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,248,666</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,502</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$343,492</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$437,300</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$688</b>	\$656	\$233
Per Capita Expenditures:	<b>\$876</b>	\$653	\$252
Operating Income (loss):	<b>-\$93,808</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>262.59%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,148,314</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,301</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: **079/035/32** County: **Randolph**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,941**

Equalized Assessed Valuation: **\$**

Population: **14**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$255**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$26.872</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$1.919</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$3.384</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$1.941</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$139</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$1.443</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>1464.91%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$28.434</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$2.031</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$28.434</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Keenes Village**

Unit Code: **096/035/32** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,368**

Equalized Assessed Valuation: **\$187,876**

Population: **83**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$52.255</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$630</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$13.693</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$12.937</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$165</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$756</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>402.71%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$52.099</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$628</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19.959</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$13.847</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$22.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$265</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$214.930</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.590</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$18.245</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$38.430</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$220</b>	\$656	\$233
Per Capita Expenditures:	<b>\$463</b>	\$653	\$252
Operating Income (loss):	<b>-\$20.185</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>506.75%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$194.745</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.346</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Keensburg Village**

Unit Code: **093/020/32** County: **Wabash**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,150**

Equalized Assessed Valuation: **\$724,115**

Population: **350**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$19,717**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$39.828</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$39.104</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$46.239</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$112</b>	\$648	\$296
Per Capita Expenditures:	<b>\$132</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$7.135</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>70.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$32.693</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$93</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10.383</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$22.310</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$208.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$594</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$633.166</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.809</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$54.621</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$99.720</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$156</b>	\$656	\$233
Per Capita Expenditures:	<b>\$285</b>	\$653	\$252
Operating Income (loss):	<b>-\$45.099</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>589.72%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$588.067</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.680</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Keithsburg City**

Unit Code: **066/020/30** County: **Mercer**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$664,737**

Equalized Assessed Valuation: **\$3,741,488**

Population: **700**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$97,445**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$436.033</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$623</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$1,019.070</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$1,036.353</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$1.456</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1.481</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$17.283</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>40.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$418.750</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$598</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$419.654</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$693.390	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$991	\$2,375	\$942
Revenue Collected During FY 13:	\$164.640	\$245,949	\$87,485
Expenditures During FY 13:	\$209.380	\$230,578	\$92,361
Per Capita Revenue:	\$235	\$656	\$233
Per Capita Expenditures:	\$299	\$653	\$252
Operating Income (loss):	-\$44.740	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	309.80%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$648.650	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$927	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kell Village**

Unit Code: **058/035/32** County: **Marion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$69,800**

Equalized Assessed Valuation: **\$612,505**

Population: **263**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$9,101**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$47,949</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$182</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$41,851</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$32,831</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$125</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$9,020</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>219.90%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$72,195</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$275</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$32,027</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kempton Village**

Unit Code: **027/025/32** County: **Ford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$314,636**

Equalized Assessed Valuation: **\$1,468,271**

Population: **231**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$16,902**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$159,225</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$689</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$85,374</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$80,262</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$370</b>	\$648	\$296
Per Capita Expenditures:	<b>\$347</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$5,112</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>143.57%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$115,231</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$499</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$75,882</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$39,349</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$58.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$251</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>-\$31.681</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$137</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$36.748</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$29.017</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$159</b>	\$656	\$233
Per Capita Expenditures:	<b>\$126</b>	\$653	\$252
Operating Income (loss):	<b>\$7.731</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>86.69%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$25.156</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$109</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Kenilworth Village**

Unit Code: **016/290/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,902,423**

Equalized Assessed Valuation: **\$292,920,004**

Population: **2,513**

Employees:

Full Time:	<b>22</b>
Part Time:	<b>10</b>
Salaries Paid:	<b>\$2,010,975</b>

### Blended Component Units

Number Submitted = **1**

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,865,968</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.538</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,025,055</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,397,356</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$2.000</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.750</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$627,699</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>102.61%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,512,310</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.796</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$918,067</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,861,138</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$15.677.557</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$6.239</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>4.07%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.755.272</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$698</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.073.961</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$900.628</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$427</b>	\$472	\$341
Per Capita Expenditures:	<b>\$358</b>	\$434	\$308
Operating Income (loss):	<b>\$173.333</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>214.14%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1.928.605</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$767</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kenney Village**

Unit Code: **020/025/32** County: **Dewitt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$236,166**

Equalized Assessed Valuation: **\$3,278,992**

Population: **390**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$50,873**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$270.857</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$695</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$112.947</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$96.892</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$290</b>	\$648	\$296
Per Capita Expenditures:	<b>\$248</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$16.055</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>296.12%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$286.912</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$736</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$48.115</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$233.604</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$118,615	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$304	\$2,375	\$942
Revenue Collected During FY 13:	\$71,261	\$245,949	\$87,485
Expenditures During FY 13:	\$56,347	\$230,578	\$92,361
Per Capita Revenue:	\$183	\$656	\$233
Per Capita Expenditures:	\$144	\$653	\$252
Operating Income (loss):	\$14,914	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	236.98%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$133,529	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$342	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Kewanee City**

Unit Code: **037/070/30** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$104,861,291**

Equalized Assessed Valuation: **\$9,163,758**

Population: **12,916**

Employees:

Full Time: **83**

Part Time: **20**

Salaries Paid: **\$4,453,674**

### Blended Component Units

Number Submitted = 3

Cemetery

Kewanee Fire Pension Trust

Kewanee Police Pension Trust

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,083,386</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$471</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$7,987,833</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,583,247</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$618</b>	\$789	\$625
Per Capita Expenditures:	<b>\$510</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,404,586</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>96.15%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,329,637</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$490</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,692,862</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$4,636,775</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$13.844.146</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.072</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>136.92%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2.646.874</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$205</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.936.488</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.211.055</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$382</b>	\$472	\$341
Per Capita Expenditures:	<b>\$326</b>	\$434	\$308
Operating Income (loss):	<b>\$725.433</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>60.40%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.543.455</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$197</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: **014/055/32** County: **Clinton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,000**

Equalized Assessed Valuation: **\$3,386,795**

Population: **722**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$81,137**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$113.347</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$114.714</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$152.837</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$159</b>	\$648	\$296
Per Capita Expenditures:	<b>\$212</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$38.123</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>49.22%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$75.224</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$104</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27.475</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$47.749</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$188.739</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$261</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$737.934</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.022</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$223.888</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$197.085</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$310</b>	\$656	\$233
Per Capita Expenditures:	<b>\$273</b>	\$653	\$252
Operating Income (loss):	<b>\$26.803</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>388.02%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$764.737</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.059</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: **060/030/32** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$156,400**

Equalized Assessed Valuation: **\$1,615,603**

Population: **300**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$29,534**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$433.219</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$1.444</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$113.117</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$80.434</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$377</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$32.683</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>579.24%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$465.902</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$1.553</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$465.612</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Kildeer Village**

Unit Code: **049/075/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,660,001**

Equalized Assessed Valuation: **\$279,741,780**

Population: **3,968**

Employees:

Full Time: **10**

Part Time: **1**

Salaries Paid: **\$953,138**

### Blended Component Units

Number Submitted = **1**

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,320,178</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$585</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,871,438</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,369,548</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$976</b>	\$789	\$625
Per Capita Expenditures:	<b>\$849</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$501,890</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>83.75%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,822,068</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$711</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$216.823</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,785.397</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.037.016</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$513</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.73%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$7.769.127</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.958</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$727.053</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$758.278</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$183</b>	\$472	\$341
Per Capita Expenditures:	<b>\$191</b>	\$434	\$308
Operating Income (loss):	<b>-\$31.225</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1020.46%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$7.737.902</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.950</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: **011/030/32** County: **Christian**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,145,565**

Equalized Assessed Valuation: **\$10,300,307**

Population: **1,353**

Employees:

Full Time: **6**

Part Time: **10**

Salaries Paid: **\$255,902**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$247.331</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$183</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$389.488</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$349.803</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$288</b>	\$789	\$625
Per Capita Expenditures:	<b>\$259</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$39.685</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>82.05%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$287.016</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$212</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$72.004</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$215.012</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$264.404</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$195</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.43%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2.407.044</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.779</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$504.097</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$530.893</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$373</b>	\$472	\$341
Per Capita Expenditures:	<b>\$392</b>	\$434	\$308
Operating Income (loss):	<b>-\$26.796</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>448.35%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.380.248</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.759</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kinderhook Village**

Unit Code: **075/045/32** County: **Pike**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$118,016**

Equalized Assessed Valuation: **\$1,582,533**

Population: **250**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$14,600**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$42.167</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$169</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$39.939</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$27.065</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$160</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$108</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$12.874</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>203.37%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$55.041</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$220</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$26.359</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$28.682</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$137.300</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$549</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>8.68%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$317.891</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.272</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$49.586</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$64.049</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$198</b>	\$656	\$233
Per Capita Expenditures:	<b>\$256</b>	\$653	\$252
Operating Income (loss):	<b>-\$14.463</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>473.74%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$303.428</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.214</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

### **Local Government Profile**

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$861,979**

Equalized Assessed Valuation: **\$19,698,219**

Population: **1,164**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$166,231**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

Beginning Fund Balance for FY 13:	<b>\$435.013</b>	<b>\$3,411,063</b>	<b>\$1,536,463</b>
Per Capita Beginning Fund Balance:	<b>\$374</b>	<b>\$570</b>	<b>\$402</b>
Revenue Collected During FY 13:	<b>\$421.843</b>	<b>\$5,680,749</b>	<b>\$2,501,457</b>
Expenditures During FY 13:	<b>\$376.266</b>	<b>\$5,394,004</b>	<b>\$2,525,307</b>
Per Capita Revenue:	<b>\$362</b>	<b>\$789</b>	<b>\$625</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$754</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>\$45.577</b>	<b>\$286,745</b>	<b>\$99,473</b>
Ratio of Fund Balance to Expenditures:	<b>114.44%</b>	<b>89.78%</b>	<b>72.88%</b>
Ending Fund Balance for FY 13:	<b>\$430.590</b>	<b>\$3,736,935</b>	<b>\$1,675,391</b>
Per Capita Ending Fund Balance:	<b>\$370</b>	<b>\$608</b>	<b>\$442</b>

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Reserved Funds:	<b>\$</b>	<b>\$10,159</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$47,054</b>	<b>\$</b>

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Restricted Net Assets:	<b>\$</b>	<b>\$1,600,686</b>	<b>\$578,266</b>
Total Unrestricted Net Assets:	<b>\$448.333</b>	<b>\$647,390</b>	<b>\$664,612</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$157.573</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$135</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.28%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>-\$103.662</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$89</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$411.467</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$299.323</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$353</b>	\$472	\$341
Per Capita Expenditures:	<b>\$257</b>	\$434	\$308
Operating Income (loss):	<b>\$112.144</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>19.54%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$58.482</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$50</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kingston Mines Village**

Unit Code: **072/050/32** County: **Peoria**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,330**

Equalized Assessed Valuation: **\$3,513,631**

Population: **302**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$22,080**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$160.691</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$532</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$96.877</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$67.248</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$321</b>	\$648	\$296
Per Capita Expenditures:	<b>\$223</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$29.629</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>265.54%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$178.568</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$591</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$46.717</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$131.851</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$141.811</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$470</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$407.561</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.350</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$105.433</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$103.005</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$349</b>	\$656	\$233
Per Capita Expenditures:	<b>\$341</b>	\$653	\$252
Operating Income (loss):	<b>\$2.428</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>409.44%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$421.741</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.396</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kinmundy City**

Unit Code: **058/040/30** County: **Marion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,172,402**

Equalized Assessed Valuation: **\$3,438,597**

Population: **796**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$160,430**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$110.824</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$216.038</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$244.037</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$271</b>	\$648	\$296
Per Capita Expenditures:	<b>\$307</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$27.999</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>29.01%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$70.799</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$89</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62.709</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$8.090</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.903.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.391</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.005.001</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.775</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$887.731</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$385.653</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.115</b>	\$656	\$233
Per Capita Expenditures:	<b>\$484</b>	\$653	\$252
Operating Income (loss):	<b>\$502.078</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>914.01%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$3.524.913</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4.428</b>	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kinsman City**

Unit Code: **032/050/30** County: **Grundy**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$305,775**

Equalized Assessed Valuation: **\$1,311,838**

Population: **115**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,115**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$139.750</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.215</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$61.388</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$50.111</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$534</b>	\$648	\$296
Per Capita Expenditures:	<b>\$436</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$11.277</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>301.38%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$151.027</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.313</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26.024</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$125.003</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$258.039	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.244	\$2,375	\$942
Revenue Collected During FY 13:	\$18.530	\$245,949	\$87,485
Expenditures During FY 13:	\$49.870	\$230,578	\$92,361
Per Capita Revenue:	\$161	\$656	\$233
Per Capita Expenditures:	\$434	\$653	\$252
Operating Income (loss):	-\$31.340	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	454.58%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$226.699	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.971	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**MUNICIPALITIES:** Population Between 1000 and 25,000

### **Local Government Profile**

Unit Name: **Kirkland Village**

Unit Code: **019/035/32** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,002,345**

Equalized Assessed Valuation: **\$23,385,896**

Population: **1,744**

Employees:

Full Time: **6**

Part Time: **6**

Salaries Paid: **\$456,353**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

Beginning Fund Balance for FY 13:	<b>\$981.591</b>	<b>\$3,411,063</b>	<b>\$1,536,463</b>
Per Capita Beginning Fund Balance:	<b>\$563</b>	<b>\$570</b>	<b>\$402</b>
Revenue Collected During FY 13:	<b>\$1,070.492</b>	<b>\$5,680,749</b>	<b>\$2,501,457</b>
Expenditures During FY 13:	<b>\$964.026</b>	<b>\$5,394,004</b>	<b>\$2,525,307</b>
Per Capita Revenue:	<b>\$614</b>	<b>\$789</b>	<b>\$625</b>
Per Capita Expenditures:	<b>\$553</b>	<b>\$754</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>\$106.466</b>	<b>\$286,745</b>	<b>\$99,473</b>
Ratio of Fund Balance to Expenditures:	<b>75.83%</b>	<b>89.78%</b>	<b>72.88%</b>
Ending Fund Balance for FY 13:	<b>\$731.044</b>	<b>\$3,736,935</b>	<b>\$1,675,391</b>
Per Capita Ending Fund Balance:	<b>\$419</b>	<b>\$608</b>	<b>\$442</b>

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Reserved Funds:	<b>\$</b>	<b>\$10,159</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$47,054</b>	<b>\$</b>

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Restricted Net Assets:	<b>\$410.746</b>	<b>\$1,600,686</b>	<b>\$578,266</b>
Total Unrestricted Net Assets:	<b>\$331.798</b>	<b>\$647,390</b>	<b>\$664,612</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$13.136</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$8</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.828.100</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.048</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$297.601</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$316.260</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$171</b>	\$472	\$341
Per Capita Expenditures:	<b>\$181</b>	\$434	\$308
Operating Income (loss):	<b>-\$18.659</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>685.02%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.166.454</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.242</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: **094/015/32** County: **Warren**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,156,338**

Equalized Assessed Valuation: **\$4,729,902**

Population: **714**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$68,811**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$287.768</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$403</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$235.957</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$188.721</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$330</b>	\$648	\$296
Per Capita Expenditures:	<b>\$264</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$47.236</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>177.51%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$335.004</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$469</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$302.123</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$32.881</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3.111.085</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$4.357</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$960.632</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.345</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$1.378.630</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$198.130</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.931</b>	\$656	\$233
Per Capita Expenditures:	<b>\$277</b>	\$653	\$252
Operating Income (loss):	<b>\$1.180.500</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1080.67%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2.141.132</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.999</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Knoxville City**

Unit Code: **048/035/30** County: **Knox**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,456,620**

Equalized Assessed Valuation: **\$34,953,342**

Population: **2,911**

Employees:

Full Time: **12**

Part Time: **32**

Salaries Paid: **\$565,031**

### Blended Component Units

Number Submitted = **1**  
Knoxville Public Library

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,578,616</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$542</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,352,450</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,244,670</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$465</b>	\$789	\$625
Per Capita Expenditures:	<b>\$428</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$107,780</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>134.84%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,678,365</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$577</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$717,625</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$930,180</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,681,305</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$578</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6,277,296</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,156</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,154,016</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,021,588</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$396</b>	\$472	\$341
Per Capita Expenditures:	<b>\$351</b>	\$434	\$308
Operating Income (loss):	<b>\$132,428</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>628.05%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$6,416,093</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,204</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **La Grange Village**

Unit Code: **016/295/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,763,446**

Equalized Assessed Valuation: **\$600,643,631**

Population: **15,550**

Employees:

Full Time: **96**

Part Time: **29**

Salaries Paid: **\$10,000,000**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,621,106</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$554</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$13,386,469</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,955,932</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$861</b>	\$789	\$625
Per Capita Expenditures:	<b>\$769</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,430,537</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>78.29%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,360,643</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$602</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,215,428</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$10,140,474</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$10.020.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$644</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.10%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$21.483.748</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.382</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$5.522.882</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5.605.730</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$355</b>	\$472	\$341
Per Capita Expenditures:	<b>\$360</b>	\$434	\$308
Operating Income (loss):	<b>-\$82.848</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>383.84%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$21.516.900</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.384</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **La Grange Park Village**

Unit Code: **016/300/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,836,968**

Equalized Assessed Valuation: **\$336,131,046**

Population: **13,579**

Employees:

Full Time:	<b>45</b>
Part Time:	<b>65</b>
Salaries Paid:	<b>\$4,128,756</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,984,598</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$293</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,365,402</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,216,227</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$616</b>	\$789	\$625
Per Capita Expenditures:	<b>\$531</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,149,175</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>60.03%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,332,098</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$319</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,518,683</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,968,255</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,837,500</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$356</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$11,204,690</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$825</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4,052,028</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,163,009</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$298</b>	\$472	\$341
Per Capita Expenditures:	<b>\$233</b>	\$434	\$308
Operating Income (loss):	<b>\$889,019</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>381.14%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$12,055,509</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$888</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **La Harpe City**

Unit Code: **034/055/30** County: **Hancock**

Fiscal Year End: **4/15/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$916,200**

Equalized Assessed Valuation: **\$8,260,872**

Population: **1,385**

Employees:

Full Time: **6**

Part Time: **3**

Salaries Paid: **\$286,332**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$130.979</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$407.533</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$343.746</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$294</b>	\$789	\$625
Per Capita Expenditures:	<b>\$248</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$63.787</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>58.58%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$201.366</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$145</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$351.421</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$374.973	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$271	\$1,565	\$1,188
Revenue Collected During FY 13:	\$407.967	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$386.309	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$295	\$472	\$341
Per Capita Expenditures:	\$279	\$434	\$308
Operating Income (loss):	\$21.658	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	62.13%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$240.031	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$173	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **La Moille Village**

Unit Code: **006/055/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,809,000**

Equalized Assessed Valuation: **\$6,871,561**

Population: **726**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$98,205**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$144.765</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$199</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$201.451</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$204.454</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$277</b>	\$648	\$296
Per Capita Expenditures:	<b>\$282</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3.003</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>72.03%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$147.262</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$203</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$134.134</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$13.128</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$255.918</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$353</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$772.000</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.063</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$212.548</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$190.381</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$293</b>	\$656	\$233
Per Capita Expenditures:	<b>\$262</b>	\$653	\$252
Operating Income (loss):	<b>\$22.167</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>414.26%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$788.667</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.086</b>	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **La Prairie Town**

Unit Code: **001/035/31** County: **Adams**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,400**

Equalized Assessed Valuation: **\$416,635**

Population: **75**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$23.201</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$309</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$8.655</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$3.601</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$5.054</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>784.64%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$28.255</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$377</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2.424</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$25.830</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$17,536	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$234	\$2,375	\$942
Revenue Collected During FY 13:	\$5,988	\$245,949	\$87,485
Expenditures During FY 13:	\$5,390	\$230,578	\$92,361
Per Capita Revenue:	\$80	\$656	\$233
Per Capita Expenditures:	\$72	\$653	\$252
Operating Income (loss):	\$598	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	336.44%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$18,134	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$242	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **La Rose Village**

Unit Code: **059/020/32** County: **Marshall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$123,550**

Equalized Assessed Valuation: **\$1,048,617**

Population: **144**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$5,825**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$76.884</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$534</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$38.711</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$31.862</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$221</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$6.849</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>262.80%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$83.733</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$581</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12.554</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$71.179</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$178,461	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,239	\$2,375	\$942
Revenue Collected During FY 13:	\$34,891	\$245,949	\$87,485
Expenditures During FY 13:	\$34,318	\$230,578	\$92,361
Per Capita Revenue:	\$242	\$656	\$233
Per Capita Expenditures:	\$238	\$653	\$252
Operating Income (loss):	\$573	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	521.69%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$179,034	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,243	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **La Salle City**

Unit Code: **050/035/30** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,752,483**

Equalized Assessed Valuation: **\$121,749,118**

Population: **10,433**

Employees:

Full Time: **100**

Part Time: **50**

Salaries Paid: **\$4,083,534**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,986,911</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$286</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,901,933</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,974,623</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,045</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,052</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$72,690</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>34.00%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,730,901</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$358</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,123,461</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,860,093</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$25.681.393</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.462</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>8.83%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$14.270.134</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.368</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$6.529.781</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.100.701</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$626</b>	\$472	\$341
Per Capita Expenditures:	<b>\$393</b>	\$434	\$308
Operating Income (loss):	<b>\$2.429.080</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>407.24%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$16.699.608</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.601</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lacon City**

Unit Code: **059/015/30** County: **Marshall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,573,330**

Equalized Assessed Valuation: **\$12,829,724**

Population: **1,880**

Employees:

Full Time: **8**

Part Time: **19**

Salaries Paid: **\$337,735**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,042,714</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$555</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,658,802</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,106,639</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$882</b>	\$789	\$625
Per Capita Expenditures:	<b>\$589</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$552.163</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>144.12%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,594,877</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$848</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$857.127</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,548.144</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$809.409</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$431</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,200.107</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$638</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$402.660</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$418.542</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$214</b>	\$472	\$341
Per Capita Expenditures:	<b>\$223</b>	\$434	\$308
Operating Income (loss):	<b>-\$15.882</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>282.94%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,184.225</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$630</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Ladd Village**

Unit Code: **006/050/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,335,970**

Equalized Assessed Valuation: **\$14,195,584**

Population: **1,295**

Employees:

Full Time: **6**

Part Time: **22**

Salaries Paid: **\$339,265**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$261.587</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$202</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$533.212</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$491.634</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$412</b>	\$789	\$625
Per Capita Expenditures:	<b>\$380</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$41.578</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>61.66%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$303.165</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$234</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$276.959</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$20.368</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.212.969</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.709</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2.958.716</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.285</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.400.473</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.964.542</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1.854</b>	\$472	\$341
Per Capita Expenditures:	<b>\$1.517</b>	\$434	\$308
Operating Income (loss):	<b>\$435.931</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>172.80%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3.394.647</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.621</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lafayette Village**

Unit Code: **087/015/32** County: **Stark**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$104,400**

Equalized Assessed Valuation: **\$782,843**

Population: **227**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$12,376**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$39.622</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$175</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$58.507</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$47.512</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$258</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$209</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$10.995</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>106.54%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$50.618</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$223</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$50.618</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$24.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$106</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$149.863</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$660</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$47.397</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$61.783</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$209</b>	\$656	\$233
Per Capita Expenditures:	<b>\$272</b>	\$653	\$252
Operating Income (loss):	<b>-\$14.386</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>219.28%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$135.477</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$597</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lake Barrington Village**

Unit Code: **049/080/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,928,731**

Equalized Assessed Valuation: **\$315,403,053**

Population: **4,973**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$336,375**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,592,412</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$320</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,335,736</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,529,534</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$470</b>	\$789	\$625
Per Capita Expenditures:	<b>\$509</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$193,798</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>55.33%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,399,546</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$281</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$587,301</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$833,531</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8.315.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.672</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.64%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,347,553</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$271</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$850,650</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$492,414</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$171</b>	\$472	\$341
Per Capita Expenditures:	<b>\$99</b>	\$434	\$308
Operating Income (loss):	<b>\$358,236</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>346.41%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,705,789</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$343</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lake Bluff Village**

Unit Code: **049/085/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,769,419**

Equalized Assessed Valuation: **\$506,500.163**

Population: **5,722**

Employees:

Full Time:	<b>42</b>
Part Time:	<b>17</b>
Salaries Paid:	<b>\$3,865,752</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,207,433</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$910</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,974,406</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,174,270</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,568</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,429</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$800.136</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>68.97%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,637,983</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$985</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,437,679</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,887,725</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5.290.674</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$925</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.37%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6.085.228</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.063</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.464.796</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.535.988</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$256</b>	\$472	\$341
Per Capita Expenditures:	<b>\$268</b>	\$434	\$308
Operating Income (loss):	<b>-\$71.192</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>400.96%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$6.158.717</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.076</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lake Forest City**

Unit Code: **049/090/30** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,447,372**

Equalized Assessed Valuation: **\$2,378,047,139**

Population: **19,375**

Employees:

Full Time: **226**

Part Time: **358**

Salaries Paid: **\$22,122,419**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$22.592.077</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.166</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$42.827.854</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$39.335.378</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$2.210</b>	\$789	\$625
Per Capita Expenditures:	<b>\$2.030</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3.492.476</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>61.31%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$24.116.706</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.245</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16.064.099</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$21.126.818</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$58.263.146</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3.007</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.56%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$44.983.451</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.322</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$9.956.387</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$9.778.652</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$514</b>	\$472	\$341
Per Capita Expenditures:	<b>\$505</b>	\$434	\$308
Operating Income (loss):	<b>\$177.735</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>462.62%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$45.238.286</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.335</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lake Ka-Ho Village**

Unit Code: **056/063/32** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,663**

Equalized Assessed Valuation: **\$1,296,658**

Population: **240**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$3,852**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$59.802</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$249</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$52.574</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$31.661</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$20.913</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>254.94%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$80.715</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$336</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$80.715</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lake Villa Village**

Unit Code: **049/095/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,795,215**

Equalized Assessed Valuation: **\$213,272,134**

Population: **8,741**

Employees:

Full Time:	<b>33</b>
Part Time:	<b>30</b>
Salaries Paid:	<b>\$2,430,331</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,506,851</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$401</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,869,577</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,163,574</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$671</b>	\$789	\$625
Per Capita Expenditures:	<b>\$591</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$706,003</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>81.34%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,200,242</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$481</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$224,431</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,104,954</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,595,219</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$526</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$19,450,269</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,225</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,029,907</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,339,561</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$232</b>	\$472	\$341
Per Capita Expenditures:	<b>\$268</b>	\$434	\$308
Operating Income (loss):	<b>-\$309,654</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>818.13%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$19,140,615</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,190</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lake Zurich Village**

Unit Code: **049/100/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,076,208**

Equalized Assessed Valuation: **\$849,335,747**

Population: **19,917**

Employees:

Full Time: **170**

Part Time: **133**

Salaries Paid: **\$14,608,634**

### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,386,446</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$421</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$28,895,649</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$25,452,429</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,451</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,278</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,443,220</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>41.50%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$10,561,605</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$530</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,839,037</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$22,946,143</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$35.261.578</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.770</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.36%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$42.346.958</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.126</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.897.995</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.986.492</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$246</b>	\$472	\$341
Per Capita Expenditures:	<b>\$250</b>	\$434	\$308
Operating Income (loss):	<b>-\$88.497</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>847.46%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$42.258.461</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.122</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

### Local Government Profile

Unit Name: **Lake-In-The-Hills Village**

Unit Code: **063/055/32** County: **Mchenry**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,425,670**

Equalized Assessed Valuation: **\$579,598,035**

Population: **29,098**

Employees:

Full Time: **116**

Part Time: **9**

Salaries Paid: **\$9,127,468**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$13.133.371</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$451</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$17.879.950</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$16.261.906</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$614</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$559</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$1.618.044</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>75.57%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$12.288.500</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$422</b>	\$511	\$437

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2.910.730</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$10.480.167</b>	\$3,838,488	\$8,425,127



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5.002.714</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$172</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>0.67%</b>	14.27%	3.52%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$62.909.196</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.162</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$5.510.788</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$4.935.746</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$189</b>	\$386	\$287
Per Capita Expenditures:	<b>\$170</b>	\$377	\$289
Operating Income (loss):	<b>\$575.042</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>1286.21%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$63.484.238</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$2.182</b>	\$1,359	\$1,125



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lakemoor Village**

Unit Code: **063/065/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,305,900**

Equalized Assessed Valuation: **\$127,651,141**

Population: **6,017**

Employees:

Full Time: **17**

Part Time: **27**

Salaries Paid: **\$1,198,599**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,505,730</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$583</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,448,399</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,765,841</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$906</b>	\$789	\$625
Per Capita Expenditures:	<b>\$626</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,682,558</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>137.77%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,188,288</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$862</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,406,512</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,749,034</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$32.742</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$5</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$5,056,191</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$840</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$326,964</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$552,849</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$54</b>	\$472	\$341
Per Capita Expenditures:	<b>\$92</b>	\$434	\$308
Operating Income (loss):	<b>-\$225,885</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>873.71%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,830,306</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$803</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lakewood Village**

Unit Code: **063/070/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,355,298**

Equalized Assessed Valuation: **\$159,371,231**

Population: **3,811**

Employees:

Full Time: **19**

Part Time: **52**

Salaries Paid: **\$1,598,891**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,450,982</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$643</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,071,663</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,411,614</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$806</b>	\$789	\$625
Per Capita Expenditures:	<b>\$895</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$339,951</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>77.71%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,651,031</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$696</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,409,867</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,188,545</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8,881,477</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,330</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.12%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$18,296,326</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,801</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,843,963</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,958,586</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$746</b>	\$472	\$341
Per Capita Expenditures:	<b>\$776</b>	\$434	\$308
Operating Income (loss):	<b>-\$114,623</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>614.54%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$18,181,703</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$4,771</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lanark City**

Unit Code: **008/015/30** County: **Carroll**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,503,077**

Equalized Assessed Valuation: **\$13,874,799**

Population: **1,457**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$328,552**

### Blended Component Units

Number Submitted = 2

City Cemetary

City Library

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,239,052</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$850</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,323,249</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,549,268</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$908</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,063</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$226,019</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>65.39%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,013,033</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$695</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$548,876</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$478,369</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$196.535</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$135</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.97%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,599,484</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,784</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$585,186</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$592,455</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$402</b>	\$472	\$341
Per Capita Expenditures:	<b>\$407</b>	\$434	\$308
Operating Income (loss):	<b>-\$7,269</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>437.54%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,592,215</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,779</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

### Local Government Profile

Unit Name: **Lansing Village**

Unit Code: **016/305/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$53,761,963**

Equalized Assessed Valuation: **\$408,111,322**

Population: **28,331**

Employees:

Full Time: **175**

Part Time: **113**

Salaries Paid: **\$12,125,553**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,541,583</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$196</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$24,922,367</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$23,969,040</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$880</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$846</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$953,327</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>20.31%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$4,868,144</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$172</b>	\$511	\$437

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,588,950</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>-\$2,340,523</b>	\$3,838,488	\$8,425,127



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$27.337.670</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$965</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>4.68%</b>	14.27%	3.52%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$24.981.217</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$882</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$8.213.161</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$6.427.221</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$290</b>	\$386	\$287
Per Capita Expenditures:	<b>\$227</b>	\$377	\$289
Operating Income (loss):	<b>\$1.785.940</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>418.44%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$26.894.369</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$949</b>	\$1,359	\$1,125



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Latham Village**

Unit Code: **054/035/32** County: **Logan**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,500**

Equalized Assessed Valuation: **\$2,564,714**

Population: **378**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$23,962**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$333.736</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$883</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$102.354</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$73.828</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$271</b>	\$648	\$296
Per Capita Expenditures:	<b>\$195</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$28.526</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>490.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$362.262</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$958</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6.987</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$355.275</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$195.168	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$516	\$2,375	\$942
Revenue Collected During FY 13:	\$80.495	\$245,949	\$87,485
Expenditures During FY 13:	\$89.396	\$230,578	\$92,361
Per Capita Revenue:	\$213	\$656	\$233
Per Capita Expenditures:	\$236	\$653	\$252
Operating Income (loss):	-\$8.901	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	208.36%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$186.267	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$493	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

### **Local Government Profile**

Unit Name: **Lawrenceville City**

Unit Code: **051/020/30** County: **Lawrence**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,500,000**

Equalized Assessed Valuation: **\$22,834,560**

Population: **4,348**

Employees:

Full Time: **28**

Part Time: **4**

Salaries Paid: **\$1,545,115**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

Beginning Fund Balance for FY 13:	<b>\$1,045,848</b>	<b>\$3,411,063</b>	<b>\$1,536,463</b>
Per Capita Beginning Fund Balance:	<b>\$241</b>	<b>\$570</b>	<b>\$402</b>
Revenue Collected During FY 13:	<b>\$4,904,825</b>	<b>\$5,680,749</b>	<b>\$2,501,457</b>
Expenditures During FY 13:	<b>\$5,938,233</b>	<b>\$5,394,004</b>	<b>\$2,525,307</b>
Per Capita Revenue:	<b>\$1,128</b>	<b>\$789</b>	<b>\$625</b>
Per Capita Expenditures:	<b>\$1,366</b>	<b>\$754</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>-\$1,033,408</b>	<b>\$286,745</b>	<b>\$99,473</b>
Ratio of Fund Balance to Expenditures:	<b>19.15%</b>	<b>89.78%</b>	<b>72.88%</b>
Ending Fund Balance for FY 13:	<b>\$1,136,921</b>	<b>\$3,736,935</b>	<b>\$1,675,391</b>
Per Capita Ending Fund Balance:	<b>\$261</b>	<b>\$608</b>	<b>\$442</b>

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Reserved Funds:	<b>\$</b>	<b>\$10,159</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$47,054</b>	<b>\$</b>

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Restricted Net Assets:	<b>\$1,486,327</b>	<b>\$1,600,686</b>	<b>\$578,266</b>
Total Unrestricted Net Assets:	<b>-\$1,144,230</b>	<b>\$647,390</b>	<b>\$664,612</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8.685.605</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.998</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.49%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$8.678.387</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.996</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.909.606</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.902.576</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$439</b>	\$472	\$341
Per Capita Expenditures:	<b>\$438</b>	\$434	\$308
Operating Income (loss):	<b>\$7.030</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>456.51%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8.685.417</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.998</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Leaf River Village**

Unit Code: **071/035/32** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$289,835**

Equalized Assessed Valuation: **\$4,953,586**

Population: **443**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$79,481**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$158.501</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$358</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$163.977</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$177.680</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$370</b>	\$648	\$296
Per Capita Expenditures:	<b>\$401</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$13.703</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>102.00%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$181.227</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$409</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77.943</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$101.807</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.116.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.519</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$816.377</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.843</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$154.609</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$220.575</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$349</b>	\$656	\$233
Per Capita Expenditures:	<b>\$498</b>	\$653	\$252
Operating Income (loss):	<b>-\$65.966</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>337.20%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$743.772</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.679</b>	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lebanon City**

Unit Code: **088/075/30** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$3,685,639**

Equalized Assessed Valuation: **\$55,234,857**

Population: **4,418**

Employees:

Full Time: **22**

Part Time: **3**

Salaries Paid: **\$1,218,109**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$655.551</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,064.223</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,890.698</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$467</b>	\$789	\$625
Per Capita Expenditures:	<b>\$428</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$173.525</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>43.50%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$822.531</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$186</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$292.636</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$529.895</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$969.647</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$219</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.180.662</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$946</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.433.681</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.301.566</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$325</b>	\$472	\$341
Per Capita Expenditures:	<b>\$295</b>	\$434	\$308
Operating Income (loss):	<b>\$132.115</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>331.86%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4.319.322</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$978</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lee Village**

Unit Code: **019/040/32** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$595,350**

Equalized Assessed Valuation: **\$4,469,602**

Population: **337**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$41,817**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$126.718</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$376</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$117.530</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$60.233</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$349</b>	\$648	\$296
Per Capita Expenditures:	<b>\$179</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$57.297</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>299.36%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$180.315</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$535</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36.225</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$144.090</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$28.794</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$85</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$142.510</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$423</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$106.195</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$127.790</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$315</b>	\$656	\$233
Per Capita Expenditures:	<b>\$379</b>	\$653	\$252
Operating Income (loss):	<b>-\$21.595</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>97.52%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$124.615</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$370</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Leland Village**

Unit Code: **050/040/32** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,035,304**

Equalized Assessed Valuation: **\$17,691,304**

Population: **977**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$158,353**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$260.282</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$477.204</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$480.946</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$488</b>	\$648	\$296
Per Capita Expenditures:	<b>\$492</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3.742</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>47.94%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$230.589</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$236</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$176.157</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$99.467</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$672.430</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$688</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$364.576</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$373</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$168.666</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$194.724</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$173</b>	\$656	\$233
Per Capita Expenditures:	<b>\$199</b>	\$653	\$252
Operating Income (loss):	<b>-\$26.058</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>187.17%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$364.469</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$373</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Leland Grove City**

Unit Code: **083/065/30** County: **Sangamon**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,119,913**

Equalized Assessed Valuation: **\$51,683,739**

Population: **1,503**

Employees:

Full Time: **8**

Part Time: **6**

Salaries Paid: **\$354,405**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$501.048</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$902.264</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$892.401</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$600</b>	\$789	\$625
Per Capita Expenditures:	<b>\$594</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$9.863</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>57.25%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$510.911</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$340</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$342.042</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$168.869</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$	\$1,565	\$1,188
Revenue Collected During FY 13:	\$	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$	\$472	\$341
Per Capita Expenditures:	\$	\$434	\$308
Operating Income (loss):	\$	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	0.00%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lemont Village**

Unit Code: **016/310/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,965,054**

Equalized Assessed Valuation: **\$600,781,044**

Population: **16,000**

Employees:

Full Time: **62**

Part Time: **30**

Salaries Paid: **\$5,242,032**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2.675.214</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$167</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8.407.502</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7.967.140</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$525</b>	\$789	\$625
Per Capita Expenditures:	<b>\$498</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$440.362</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>38.02%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3.029.278</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$189</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.509.441</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$6.629.863</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$37.432.217</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.340</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$44.738.722</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.796</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.896.127</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.827.816</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$306</b>	\$472	\$341
Per Capita Expenditures:	<b>\$302</b>	\$434	\$308
Operating Income (loss):	<b>\$68.311</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>918.06%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$44.322.033</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.770</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lena Village**

Unit Code: **089/035/32** County: **Stephenson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,621,600**

Equalized Assessed Valuation: **\$40,006,694**

Population: **2,912**

Employees:

Full Time: **10**

Part Time: **25**

Salaries Paid: **\$543,743**

### Blended Component Units

Number Submitted = 1

Road & Bridge

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,930,529</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.350</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,810,004</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,845,564</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$622</b>	\$789	\$625
Per Capita Expenditures:	<b>\$634</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$35,560</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>211.04%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,894,969</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.338</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$871,543</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,197,997</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.875.307</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.674</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2.168.273</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$745</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.084.961</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$810.270</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$373</b>	\$472	\$341
Per Capita Expenditures:	<b>\$278</b>	\$434	\$308
Operating Income (loss):	<b>\$274.691</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>301.50%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.442.964</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$839</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lenzburg Village**

Unit Code: **088/080/32** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$323,500**

Equalized Assessed Valuation: **\$4,125,013**

Population: **521**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$88,263**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$162.391</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$312</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$150.322</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$184.840</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$289</b>	\$648	\$296
Per Capita Expenditures:	<b>\$355</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$34.518</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>79.99%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$147.858</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$284</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$61.791</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$97.326</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$11.728</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$23</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$770.382</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.479</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$202.671</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$144.093</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$389</b>	\$656	\$233
Per Capita Expenditures:	<b>\$277</b>	\$653	\$252
Operating Income (loss):	<b>\$58.578</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>561.43%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$808.975</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.553</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Leonore Village**

Unit Code: **050/045/32** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,300**

Equalized Assessed Valuation: **\$972,757**

Population: **160**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$9,315**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$65.139</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$407</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$31.056</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$40.096</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$251</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>-\$9.040</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>139.91%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$56.099</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$351</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$56.099</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$39,916	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$249	\$2,375	\$942
Revenue Collected During FY 13:	\$20,738	\$245,949	\$87,485
Expenditures During FY 13:	\$16,291	\$230,578	\$92,361
Per Capita Revenue:	\$130	\$656	\$233
Per Capita Expenditures:	\$102	\$653	\$252
Operating Income (loss):	\$4,447	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	272.32%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$44,363	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$277	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lerna Village**

Unit Code: **015/025/32** County: **Coles**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$181,748**

Equalized Assessed Valuation: **\$1,491,523**

Population: **286**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$28,230**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$45.147</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$158</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$53.330</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$49.977</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$186</b>	\$648	\$296
Per Capita Expenditures:	<b>\$175</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3.353</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>97.04%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$48.500</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$170</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19.321</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$15.915</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$23.945</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$84</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$49.287</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$172</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$51.278</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$44.219</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$179</b>	\$656	\$233
Per Capita Expenditures:	<b>\$155</b>	\$653	\$252
Operating Income (loss):	<b>\$7.059</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>127.42%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$56.346</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$197</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Leroy City**

Unit Code: **064/080/30** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,260,250**

Equalized Assessed Valuation: **\$54,453,602**

Population: **3,585**

Employees:

Full Time: **21**

Part Time: **49**

Salaries Paid: **\$1,117,421**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,683,736</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$749</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,091,523</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,521,080</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$862</b>	\$789	\$625
Per Capita Expenditures:	<b>\$703</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$570.443</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>116.30%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,931,901</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$818</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,451,422</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$865.593</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5.113.283</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.426</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>7.05%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.421.688</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$954</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.008.593</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.467.160</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$560</b>	\$472	\$341
Per Capita Expenditures:	<b>\$409</b>	\$434	\$308
Operating Income (loss):	<b>\$541.433</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>270.12%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3.963.121</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.105</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lewistown City**

Unit Code: **029/065/30** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,031,544**

Equalized Assessed Valuation: **\$15,397,825**

Population: **2,448**

Employees:

Full Time: **12**

Part Time: **16**

Salaries Paid: **\$511,125**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$825.181</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$337</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$935.990</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$914.464</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$382</b>	\$789	\$625
Per Capita Expenditures:	<b>\$374</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$21.526</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>90.54%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$827.975</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$338</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$839.440</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$748.137</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$306</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,424,909</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$582</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$676,553</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$572,937</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$276</b>	\$472	\$341
Per Capita Expenditures:	<b>\$234</b>	\$434	\$308
Operating Income (loss):	<b>\$103,616</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>266.79%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,528,525</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$624</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lexington City**

Unit Code: **064/085/30** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,575,000**

Equalized Assessed Valuation: **\$29,111,238**

Population: **2,060**

Employees:

Full Time: **5**

Part Time: **4**

Salaries Paid: **\$277,824**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,364,190</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$662</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,230,178</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,319,323</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$597</b>	\$789	\$625
Per Capita Expenditures:	<b>\$640</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$89,145</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>80.75%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,065,347</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$517</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$181,974</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,404,543</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8,212,186</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3.986</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$10,590,961</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.141</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,920,304</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,449,689</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$932</b>	\$472	\$341
Per Capita Expenditures:	<b>\$704</b>	\$434	\$308
Operating Income (loss):	<b>\$470,615</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>777.50%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$11,271,274</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$5,471</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Liberty Village**

Unit Code: **001/040/32** County: **Adams**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$549,030**

Equalized Assessed Valuation: **\$5,270,080**

Population: **516**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$65,616**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$282.721</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$548</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$268.036</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$209.215</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$519</b>	\$648	\$296
Per Capita Expenditures:	<b>\$405</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$58.821</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>163.25%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$341.542</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$662</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$73.559</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$276.787</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,127,896	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,186	\$2,375	\$942
Revenue Collected During FY 13:	\$141,271	\$245,949	\$87,485
Expenditures During FY 13:	\$109,625	\$230,578	\$92,361
Per Capita Revenue:	\$274	\$656	\$233
Per Capita Expenditures:	\$212	\$653	\$252
Operating Income (loss):	\$31,646	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1057.74%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,159,542	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,247	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Libertyville Village**

Unit Code: **049/105/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,470,337**

Equalized Assessed Valuation: **\$1,092,633,571**

Population: **20,315**

Employees:

Full Time:	<b>166</b>
Part Time:	<b>305</b>
Salaries Paid:	<b>\$14,642,460</b>

### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,030,423</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$445</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$26,690,830</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$23,121,433</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,314</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,138</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,569,397</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>52.82%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$12,212,820</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$601</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,751,346</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$14,229,988</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$34.873.995</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.717</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>3.12%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$18.946.020</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$933</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$10.874.151</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$11.300.374</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$535</b>	\$472	\$341
Per Capita Expenditures:	<b>\$556</b>	\$434	\$308
Operating Income (loss):	<b>-\$426.223</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>166.82%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$18.851.797</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$928</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lily Lake Village**

Unit Code: **045/057/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$263,590**

Equalized Assessed Valuation: **\$38,000,000**

Population: **1,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$16,907**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$612.775</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$613</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$376.401</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$257.248</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$376</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$257</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$119.153</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>284.52%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$731.928</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$732</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$230.890</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$501.039</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lima Village**

Unit Code: **001/045/32** County: **Adams**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,122**

Equalized Assessed Valuation: **\$1,149,150**

Population: **125**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$5,100**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$121.046</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$968</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$33.755</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$45.834</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$270</b>	\$648	\$296
Per Capita Expenditures:	<b>\$367</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$12.079</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>237.74%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$108.967</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$872</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9.686</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$99.282</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$133.849	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.071	\$2,375	\$942
Revenue Collected During FY 13:	\$20.049	\$245,949	\$87,485
Expenditures During FY 13:	\$25.563	\$230,578	\$92,361
Per Capita Revenue:	\$160	\$656	\$233
Per Capita Expenditures:	\$205	\$653	\$252
Operating Income (loss):	-\$5.514	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	502.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$128.335	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.027	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Limestone Village**

Unit Code: **046/095/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,131**

Equalized Assessed Valuation: **\$27,851,466**

Population: **1,600**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$48,999**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$510.175</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$319</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$300.085</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$172.669</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$188</b>	\$789	\$625
Per Capita Expenditures:	<b>\$108</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$127.416</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>369.26%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$637.591</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$398</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$270.368</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$367.223</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$118.535</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$74</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$	\$1,565	\$1,188
Revenue Collected During FY 13:	\$	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$	\$472	\$341
Per Capita Expenditures:	\$	\$434	\$308
Operating Income (loss):	\$	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lincoln City**

Unit Code: **054/040/30** County: **Logan**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,118,741**

Equalized Assessed Valuation: **\$145,150,904**

Population: **14,504**

Employees:

Full Time: **77**

Part Time: **35**

Salaries Paid: **\$3,330,889**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,159,973</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$287</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,096,045</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,388,698</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$558</b>	\$789	\$625
Per Capita Expenditures:	<b>\$509</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$707,347</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>69.68%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,148,548</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$355</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$194,993</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,118,069</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6,400,208</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$441</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.16%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,148,693</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$148</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,829,326</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,459,040</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$195</b>	\$472	\$341
Per Capita Expenditures:	<b>\$170</b>	\$434	\$308
Operating Income (loss):	<b>\$370,286</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>102.44%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,518,979</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$174</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lincolnshire Village**

Unit Code: **049/110/32** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,451,190**

Equalized Assessed Valuation: **\$561,725,434**

Population: **7,275**

Employees:

Full Time: **61**

Part Time: **8**

Salaries Paid: **\$5,488,281**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$18,817,795</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$2.587</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$14,077,542</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$14,946,411</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.935</b>	\$789	\$625
Per Capita Expenditures:	<b>\$2.054</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$868,869</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>83.79%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$12,523,764</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.721</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,465,578</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,318,734</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$16.196.873</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.226</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.38%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$38.960.278</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.355</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3.888.905</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5.729.624</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$535</b>	\$472	\$341
Per Capita Expenditures:	<b>\$788</b>	\$434	\$308
Operating Income (loss):	<b>-\$1.840.719</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>666.88%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$38.209.959</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$5.252</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lincolnwood Village**

Unit Code: **016/315/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,486,364**

Equalized Assessed Valuation: **\$643,080,582**

Population: **12,590**

Employees:

Full Time:	<b>89</b>
Part Time:	<b>12</b>
Salaries Paid:	<b>\$7,576,669</b>

### Blended Component Units

Number Submitted = **1**

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$20.644.580</b>	<b>\$3,411,063</b>	<b>\$1,536,463</b>
Per Capita Beginning Fund Balance:	<b>\$1.640</b>	<b>\$570</b>	<b>\$402</b>
Revenue Collected During FY 13:	<b>\$21.147.587</b>	<b>\$5,680,749</b>	<b>\$2,501,457</b>
Expenditures During FY 13:	<b>\$19.614.985</b>	<b>\$5,394,004</b>	<b>\$2,525,307</b>
Per Capita Revenue:	<b>\$1.680</b>	<b>\$789</b>	<b>\$625</b>
Per Capita Expenditures:	<b>\$1.558</b>	<b>\$754</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>\$1.532.602</b>	<b>\$286,745</b>	<b>\$99,473</b>
Ratio of Fund Balance to Expenditures:	<b>112.04%</b>	<b>89.78%</b>	<b>72.88%</b>
Ending Fund Balance for FY 13:	<b>\$21.976.713</b>	<b>\$3,736,935</b>	<b>\$1,675,391</b>
Per Capita Ending Fund Balance:	<b>\$1.746</b>	<b>\$608</b>	<b>\$442</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$10,159</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$47,054</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12.260.925</b>	<b>\$1,600,686</b>	<b>\$578,266</b>
Total Unrestricted Net Assets:	<b>\$8.193.496</b>	<b>\$647,390</b>	<b>\$664,612</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$10.752.013</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$854</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.79%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$8.545.752</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$679</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.039.565</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3.719.065</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$321</b>	\$472	\$341
Per Capita Expenditures:	<b>\$295</b>	\$434	\$308
Operating Income (loss):	<b>\$320.500</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>233.02%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8.666.252</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$688</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lindenhurst Village**

Unit Code: 049/115/32

County: Lake

Fiscal Year End:

4/30/2013

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,181,582

Equalized Assessed Valuation:

\$342,336,237

Population:

14,462

Employees:

Full Time:

38

Part Time:

26

Salaries Paid:

\$3,229,248

### Blended Component Units

Number Submitted = 1

Police Pension

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$4,023,307**

\$3,411,063

\$1,536,463

Per Capita Beginning Fund Balance:

**\$278**

\$570

\$402

Revenue Collected During FY 13:

**\$5,032,067**

\$5,680,749

\$2,501,457

Expenditures During FY 13:

**\$4,213,362**

\$5,394,004

\$2,525,307

Per Capita Revenue:

**\$348**

\$789

\$625

Per Capita Expenditures:

**\$291**

\$754

\$593

Revenues over (under) Expenditures:

**\$818,705**

\$286,745

\$99,473

Ratio of Fund Balance to Expenditures:

**112.67%**

89.78%

72.88%

Ending Fund Balance for FY 13:

**\$4,747,118**

\$3,736,935

\$1,675,391

Per Capita Ending Fund Balance:

**\$328**

\$608

\$442

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$10,159

\$

Total Unreserved Funds:

\$

\$47,054

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$1,163,127**

\$1,600,686

\$578,266

Total Unrestricted Net Assets:

**\$4,857,288**

\$647,390

\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,593,456</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$318</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$25,536,679</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,766</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4,504,615</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4,467,298</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$311</b>	\$472	\$341
Per Capita Expenditures:	<b>\$309</b>	\$434	\$308
Operating Income (loss):	<b>\$37,317</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>570.66%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$25,493,187</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,763</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lisbon Village**

Unit Code: **047/010/32** County: **Kendall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$496,880**

Equalized Assessed Valuation: **\$5,076,185**

Population: **285**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$25,005**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$313.936</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.102</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$301.590</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$280.793</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$1.058</b>	\$648	\$296
Per Capita Expenditures:	<b>\$985</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20.797</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>119.21%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$334.733</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.175</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2.725</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$332.008</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lisle Village**

Unit Code: **022/070/32** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$72,874,430**

Equalized Assessed Valuation: **\$954,243,651**

Population: **22,390**

Employees:

Full Time: **96**

Part Time: **24**

Salaries Paid: **\$7,499,367**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16.692.493</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$746</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$17.256.639</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$15.544.213</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$771</b>	\$789	\$625
Per Capita Expenditures:	<b>\$694</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1.712.426</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>114.60%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$17.814.169</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$796</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6.548.922</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$13.507.301</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.811.686</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$304</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$41.240.568</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.842</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$5.502.685</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5.811.870</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$246</b>	\$472	\$341
Per Capita Expenditures:	<b>\$260</b>	\$434	\$308
Operating Income (loss):	<b>-\$309.185</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>704.27%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$40.931.383</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.828</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Litchfield City**

Unit Code: **068/055/30** County: **Montgomery**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,135,902**

Equalized Assessed Valuation: **\$84,841,219**

Population: **6,939**

Employees:

Full Time: **69**

Part Time: **37**

Salaries Paid: **\$3,357,755**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,931,985</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$999</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,895,175</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,503,723</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,282</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,081</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,391,452</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>100.13%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,513,437</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,083</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,951,733</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,457,638</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$17.217.962</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.481</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$11.923.375</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.718</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3.109.379</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3.601.037</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$448</b>	\$472	\$341
Per Capita Expenditures:	<b>\$519</b>	\$434	\$308
Operating Income (loss):	<b>-\$491.658</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>330.71%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$11.909.059</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.716</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Little York Village**

Unit Code: **094/020/32** County: **Warren**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$187,620**

Equalized Assessed Valuation: **\$1,815,860**

Population: **331**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,224**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$186.427</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$563</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$92.139</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$91.641</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$278</b>	\$648	\$296
Per Capita Expenditures:	<b>\$277</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$498</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>215.61%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$197.586</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$597</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$72.085</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$125.501</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$571.979</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.728</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.904</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$15</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$106.256</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$114.252</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$321</b>	\$656	\$233
Per Capita Expenditures:	<b>\$345</b>	\$653	\$252
Operating Income (loss):	<b>-\$7.996</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1039.03%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.187.111</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.586</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Littleton Village**

Unit Code: **084/020/32** County: **Schuyler**

Fiscal Year End: **5/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,731**

Equalized Assessed Valuation: **\$712,654**

Population: **200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$148.814</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$744</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$30.628</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$12.731</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$17.897</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>1309.49%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$166.711</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$834</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$264.812</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Liverpool Village**

Unit Code: **029/070/32** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,000**

Equalized Assessed Valuation: **\$468,489**

Population: **129**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$6,675**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$75.414</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$585</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$30.502</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$27.750</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$215</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$2.752</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>281.68%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$78.166</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$606</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$78.166</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Livingston Village**

Unit Code: **057/070/32** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,208,638**

Equalized Assessed Valuation: **\$6,434,381**

Population: **825**

Employees:

Full Time: **2**

Part Time: **6**

Salaries Paid: **\$126,749**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$126.721</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$154</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$245.308</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$181.958</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$297</b>	\$648	\$296
Per Capita Expenditures:	<b>\$221</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$63.350</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>104.46%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$190.071</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$230</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$53.801</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$136.270</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$72.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$87</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$157.212</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$191</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$214.891</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$265.035</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$260</b>	\$656	\$233
Per Capita Expenditures:	<b>\$321</b>	\$653	\$252
Operating Income (loss):	<b>-\$50.144</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>40.40%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$107.068</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$130</b>	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Loami Village**

Unit Code: **083/070/32** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$597,163**

Equalized Assessed Valuation: **\$6,260,698**

Population: **885**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$173,510**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$409.898</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$463</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$285.064</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$193.008</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$322</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$92.056</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>260.07%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$501.954</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$567</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$60.641</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$541.313</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$207,313	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$234	\$2,375	\$942
Revenue Collected During FY 13:	\$288,341	\$245,949	\$87,485
Expenditures During FY 13:	\$363,148	\$230,578	\$92,361
Per Capita Revenue:	\$326	\$656	\$233
Per Capita Expenditures:	\$410	\$653	\$252
Operating Income (loss):	-\$74,807	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	36.49%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$132,506	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$150	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lockport City**

Unit Code: **099/060/30** County: **Will**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,157,771**

Equalized Assessed Valuation: **\$603,967,080**

Population: **24,839**

Employees:

Full Time: **82**

Part Time: **56**

Salaries Paid: **\$6,918,191**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$14,029,463</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$565</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$13,387,565</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,009,064</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$539</b>	\$789	\$625
Per Capita Expenditures:	<b>\$443</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$2,378,501</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>130.30%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$14,344,634</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$578</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,889,353</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$15,528,252</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$26.830.580</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.080</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.35%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$49.015.268</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.973</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$11.402.218</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$8.667.656</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$459</b>	\$472	\$341
Per Capita Expenditures:	<b>\$349</b>	\$434	\$308
Operating Income (loss):	<b>\$2.734.562</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>642.02%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$55.648.032</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.240</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Loda Village**

Unit Code: **038/065/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$526,918**

Equalized Assessed Valuation: **\$3,520,762**

Population: **407**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$26,520**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$428.101</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$1.052</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$158.204</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$118.491</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$389</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$291</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$39.713</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>394.81%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$467.814</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$1.149</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77.549</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$390.265</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$50.172</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$123</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$403.318</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$991</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$100.230</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$79.390</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$246</b>	\$656	\$233
Per Capita Expenditures:	<b>\$195</b>	\$653	\$252
Operating Income (loss):	<b>\$20.840</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>534.27%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$424.158</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.042</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lomax Village**

Unit Code: **036/025/32** County: **Henderson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,570**

Equalized Assessed Valuation: **\$2,228,807**

Population: **454**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$9,870**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$256.307</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$565</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$101.380</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$73.686</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$223</b>	\$648	\$296
Per Capita Expenditures:	<b>\$162</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$27.694</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>385.42%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$284.001</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$626</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$284.000</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

### Local Government Profile

Unit Name: **Lombard Village**

Unit Code: **022/075/32** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,256,427**

Equalized Assessed Valuation: **\$1,285,659,157**

Population: **43,395**

Employees:

Full Time:	<b>260</b>
Part Time:	<b>40</b>
Salaries Paid:	<b>\$21,495,440</b>

### Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$19,821,455</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$457</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$39,458,801</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$40,167,285</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$909</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$926</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>-\$708,484</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>48.95%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$19,662,776</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$453</b>	\$511	\$437

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,470,057</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$17,200,029</b>	\$3,838,488	\$8,425,127



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.247.000</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$444</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>0.00%</b>	14.27%	3.52%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$78.095.671</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.800</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$18.988.674</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$17.051.060</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$438</b>	\$386	\$287
Per Capita Expenditures:	<b>\$393</b>	\$377	\$289
Operating Income (loss):	<b>\$1.937.614</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>468.58%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$79.897.660</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$1.841</b>	\$1,359	\$1,125



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **London Mills Village**

Unit Code: **029/075/32** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$480,325**

Equalized Assessed Valuation: **\$1,736,533**

Population: **392**

Employees:

Full Time:

Part Time: **24**

Salaries Paid: **\$57,159**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$83.350</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$213</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$191.582</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$152.942</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$489</b>	\$648	\$296
Per Capita Expenditures:	<b>\$390</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$38.640</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>80.58%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$123.239</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$314</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8.667</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$114.572</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$238.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$607</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$590.519</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.506</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$132.574</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$105.139</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$338</b>	\$656	\$233
Per Capita Expenditures:	<b>\$268</b>	\$653	\$252
Operating Income (loss):	<b>\$27.435</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>586.56%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$616.705</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.573</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Long Creek Village**

Unit Code: **055/032/32** County: **Macon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$953,900**

Equalized Assessed Valuation: **\$23,506,128**

Population: **1,364**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$59,199**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$882.037</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$436.404</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$401.104</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$320</b>	\$789	\$625
Per Capita Expenditures:	<b>\$294</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$35.300</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>228.70%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$917.337</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$673</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$319.531</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$597.806</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$	\$1,565	\$1,188
Revenue Collected During FY 13:	\$	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$	\$472	\$341
Per Capita Expenditures:	\$	\$434	\$308
Operating Income (loss):	\$	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	0.00%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Long Grove Village**

Unit Code: **049/120/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,947,792**

Equalized Assessed Valuation: **\$560,455,237**

Population: **8,052**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$413,997**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,917,847</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$735</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,622,342</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,384,470</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$574</b>	\$789	\$625
Per Capita Expenditures:	<b>\$420</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,237,872</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>211.43%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,155,719</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$889</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,446,379</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$227,643</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5.420.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$673</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.17%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.766.660</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$468</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$71.142</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$246.865</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$9</b>	\$472	\$341
Per Capita Expenditures:	<b>\$31</b>	\$434	\$308
Operating Income (loss):	<b>-\$175.723</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1454.62%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3.590.937</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$446</b>	\$1,608	\$1,226





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Long Point Village**

Unit Code: **053/055/32** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$88,345**

Equalized Assessed Valuation: **\$1,708,339**

Population: **250**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$5,320**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$130.287</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$521</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$71.535</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$76.662</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$286</b>	\$648	\$296
Per Capita Expenditures:	<b>\$307</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$5.127</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>163.26%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$125.160</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$501</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$125.161</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Longview Village**

Unit Code: **010/050/32** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$129,600**

Equalized Assessed Valuation: **\$749,440**

Population: **200**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$12,873**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$171.103</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$856</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$43.781</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$50.138</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$219</b>	\$648	\$296
Per Capita Expenditures:	<b>\$251</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$6.357</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>328.59%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$164.746</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$824</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70.061</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$94.685</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$178.244</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$891</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$740.515</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.703</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$84.353</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$48.573</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$472</b>	\$656	\$233
Per Capita Expenditures:	<b>\$243</b>	\$653	\$252
Operating Income (loss):	<b>\$35.780</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1598.20%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$776.295</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.881</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Loraine Village**

Unit Code: **001/050/32** County: **Adams**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,740**

Equalized Assessed Valuation: **\$1,656,510**

Population: **359**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$22,245**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$177.864</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$495</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$73.244</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$144.426</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$204</b>	\$648	\$296
Per Capita Expenditures:	<b>\$402</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$71.182</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>71.88%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$103.813</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$289</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36.593</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$67.220</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$72.309	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$201	\$2,375	\$942
Revenue Collected During FY 13:	\$47.695	\$245,949	\$87,485
Expenditures During FY 13:	\$46.009	\$230,578	\$92,361
Per Capita Revenue:	\$133	\$656	\$233
Per Capita Expenditures:	\$128	\$653	\$252
Operating Income (loss):	\$1.686	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	167.06%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$76.864	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$214	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lostant Village**

Unit Code: **050/050/32** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$310,150**

Equalized Assessed Valuation: **\$5,044,603**

Population: **498**

Employees:

Full Time:

Part Time: **23**

Salaries Paid: **\$90,006**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$57.429</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$115</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$203.751</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$176.333</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$409</b>	\$648	\$296
Per Capita Expenditures:	<b>\$354</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$27.418</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>44.31%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$78.128</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$157</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36.644</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$43.484</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.124.751</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.259</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.611.551</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.236</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$198.178</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$237.918</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$398</b>	\$656	\$233
Per Capita Expenditures:	<b>\$478</b>	\$653	\$252
Operating Income (loss):	<b>-\$39.740</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>663.48%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.578.530</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.170</b>	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Louisville Village**

Unit Code: **013/025/32** County: **Clay**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,542,118**

Equalized Assessed Valuation: **\$7,445,285**

Population: **1,139**

Employees:

Full Time: **8**

Part Time: **9**

Salaries Paid: **\$292,378**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$133.894</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$635.671</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$641.307</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$558</b>	\$789	\$625
Per Capita Expenditures:	<b>\$563</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$5.636</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>20.00%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$128.258</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$113</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$143.258</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$15.000</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$475.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$417</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,597.096</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.280</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$832.071</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$718.501</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$731</b>	\$472	\$341
Per Capita Expenditures:	<b>\$631</b>	\$434	\$308
Operating Income (loss):	<b>\$113.570</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>377.27%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,710.666</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.380</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Loves Park City**

Unit Code: **101/020/30** County: **Winnebago**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,883,634**

Equalized Assessed Valuation: **\$387,919,843**

Population: **23,996**

Employees:

Full Time: **70**

Part Time: **91**

Salaries Paid: **\$4,967,831**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,545,655</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$356</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$12,778,623</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$12,013,211</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$533</b>	\$789	\$625
Per Capita Expenditures:	<b>\$501</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$765,412</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>86.99%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$10,449,832</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$435</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,349,700</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,515,888</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$11.998.355</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$500</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.31%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$20.990.338</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$875</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.782.025</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2.233.383</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$116</b>	\$472	\$341
Per Capita Expenditures:	<b>\$93</b>	\$434	\$308
Operating Income (loss):	<b>\$548.642</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>964.41%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$21.538.980</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$898</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 County: Moultrie

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,366,890

Equalized Assessed Valuation: \$7,889,523

Population: 1,130

Employees:

Full Time: 5

Part Time: 15

Salaries Paid: \$116,694

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$132.609	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$117	\$570	\$402
Revenue Collected During FY 13:	\$496.653	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$466.212	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$440	\$789	\$625
Per Capita Expenditures:	\$413	\$754	\$593
Revenues over (under) Expenditures:	\$30.441	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	46.54%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$216.989	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$192	\$608	\$442

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$122.124	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$94.865	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$445.267</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$394</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.929.927</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.708</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$298.280</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$215.162</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$264</b>	\$472	\$341
Per Capita Expenditures:	<b>\$190</b>	\$434	\$308
Operating Income (loss):	<b>\$83.118</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>910.53%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1.959.106</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.734</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Ludlow Village**

Unit Code: **010/055/32** County: **Champaign**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,710**

Equalized Assessed Valuation: **\$3,037,312**

Population: **324**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$39,312**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$93.388</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$288</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$95.707</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$86.442</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$295</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$9.265</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>118.75%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$102.653</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$317</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$102.653</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$30.312	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$94	\$2,375	\$942
Revenue Collected During FY 13:	\$64.702	\$245,949	\$87,485
Expenditures During FY 13:	\$42.181	\$230,578	\$92,361
Per Capita Revenue:	\$200	\$656	\$233
Per Capita Expenditures:	\$130	\$653	\$252
Operating Income (loss):	\$22.521	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	208.67%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$88.019	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$272	\$2,407	\$947





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lyndon Village**

Unit Code: **098/035/32** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,084,930**

Equalized Assessed Valuation: **\$5,222,177**

Population: **600**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$128,441**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$385.509</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$643</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$466.301</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$438.551</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$777</b>	\$648	\$296
Per Capita Expenditures:	<b>\$731</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$27.750</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>94.23%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$413.259</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$689</b>	\$830	\$486

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$413.259</b>	\$28,307	\$82,892



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.679</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$33</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$139.322</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$232</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$54.861</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$38.126</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$91</b>	\$656	\$233
Per Capita Expenditures:	<b>\$64</b>	\$653	\$252
Operating Income (loss):	<b>\$16.735</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>409.32%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$156.057</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$260</b>	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

### Local Government Profile

Unit Name: **Lynnville Village**

Unit Code: **069/030/32** County: **Morgan**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$109,150**

Equalized Assessed Valuation: **\$504,067**

Population: **117**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$7,204**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$67.338</b>	<b>\$305,255</b>	<b>\$161,015</b>
Per Capita Beginning Fund Balance:	<b>\$576</b>	<b>\$815</b>	<b>\$458</b>
Revenue Collected During FY 13:	<b>\$20.876</b>	<b>\$258,891</b>	<b>\$116,644</b>
Expenditures During FY 13:	<b>\$16.363</b>	<b>\$253,093</b>	<b>\$105,918</b>
Per Capita Revenue:	<b>\$178</b>	<b>\$648</b>	<b>\$296</b>
Per Capita Expenditures:	<b>\$140</b>	<b>\$644</b>	<b>\$284</b>
Revenues over (under) Expenditures:	<b>\$4.513</b>	<b>\$5,798</b>	<b>\$8,961</b>
Ratio of Fund Balance to Expenditures:	<b>439.11%</b>	<b>284.63%</b>	<b>169.99%</b>
Ending Fund Balance for FY 13:	<b>\$71.851</b>	<b>\$308,514</b>	<b>\$170,510</b>
Per Capita Ending Fund Balance:	<b>\$614</b>	<b>\$830</b>	<b>\$486</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,935</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$29,757</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23.129</b>	<b>\$118,520</b>	<b>\$21,864</b>
Total Unrestricted Net Assets:	<b>\$48.722</b>	<b>\$28,307</b>	<b>\$82,892</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$43.025	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$368	\$2,375	\$942
Revenue Collected During FY 13:	\$24.842	\$245,949	\$87,485
Expenditures During FY 13:	\$20.316	\$230,578	\$92,361
Per Capita Revenue:	\$212	\$656	\$233
Per Capita Expenditures:	\$174	\$653	\$252
Operating Income (loss):	\$4.526	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	234.06%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$47.551	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$406	\$2,407	\$947



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lynwood Village**

Unit Code: **016/320/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,374,926**

Equalized Assessed Valuation: **\$134,002,215**

Population: **9,317**

Employees:

Full Time: **54**

Part Time: **22**

Salaries Paid: **\$3,297,382**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$2,983,064</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$320</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,447,126</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,016,597</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$692</b>	\$789	\$625
Per Capita Expenditures:	<b>\$646</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$430,529</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-39.54%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$2,378,976</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$255</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,748,131</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$4,319,282</b>	\$647,390	\$664,612



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5.883.979</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$632</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.51%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$5.062.186</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$543</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.280.878</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2.580.289</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$245</b>	\$472	\$341
Per Capita Expenditures:	<b>\$277</b>	\$434	\$308
Operating Income (loss):	<b>-\$299.411</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>184.58%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4.762.775</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$511</b>	\$1,608	\$1,226



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name: **Lyons Village**

Unit Code: **016/325/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,161,751**

Equalized Assessed Valuation: **\$167,271,337**

Population: **10,781**

Employees:

Full Time: **48**

Part Time: **52**

Salaries Paid: **\$5,093,207**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,325,322</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$9,638,560</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,169,471</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$894</b>	\$789	\$625
Per Capita Expenditures:	<b>\$943</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$530,911</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>4.88%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$496,749</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$46</b>	\$608	\$442

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$288,292</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$18,181,919</b>	\$647,390	\$664,612



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$23.264.830</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.158</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>3.44%</b>	7.52%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.674.063</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$341</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3.102.972</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3.285.419</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$288</b>	\$472	\$341
Per Capita Expenditures:	<b>\$305</b>	\$434	\$308
Operating Income (loss):	<b>-\$182.447</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>106.28%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3.491.616</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$324</b>	\$1,608	\$1,226